

ARTICLES

Nathan Simson: A Biographical Sketch of a Colonial Jewish Merchant

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Between 1700 and 1750 a number of Jewish families gained economic prominence in colonial America. The most famous among these were probably the Franks, Gomez, Levy, and Pacheco families. Most of these Jewish families, and the more prominent members of these families, have been researched to some extent by historians, and a better understanding of the Jewish community of the time has been gained through their papers, diaries, and correspondence. Nathan Simson, however, has eluded in-depth historical research.¹ This is unusual because Nathan Simson was perhaps one of the most successful and prosperous Jewish merchants of the period. He was a merchant "magnate" whose dealings stretched across the British Empire and who had contacts with the most prominent Jewish families of the time. The fact that Nathan Simson has escaped a concentrated historical analysis becomes even more curious when it is coupled with the fact that Nathan Simson was the uncle of Joseph Simson, who was in turn the grandfather of the famous Sampson Simson, founder of Mount Sinai Hospital.²

The major difficulty in researching Nathan Simson is the lack of primary sources that deal with anything other than his business activities. Sometime after his death, Simson's papers were deposited in the Public Record Office in London where the originals can be found in category 258, C.104/13-14. Apparently, even his commercial papers were brought to the attention of the American Jewish Archives only after 1950, when they were examined by Jacob Rader Marcus.³ The Simson Papers consist of well over 1,000 pages, more than 90 percent of which deal directly with sales, purchases, and other matters of strictly a business nature. To further complicate matters, many of the papers are not organized in any recognizable manner; most contain no page numbers, and those that do usually have two sets of page numbers. In addition, some of the papers do not relate directly to Simson, that is, they are the correspondence of the Levy brothers

that probably came into Simson's possession due to his role as executor of Samuel Levy's will; at least one letter, written by Benjamin Sheftall to Benjamin Isaacs on March 2, 1748, almost twenty-five years after Simson's death, has inadvertently become mixed in with Simson's papers.⁴ As a result, most information about Nathan Simson's personal life, religious observance, community activities, and so forth must be gleaned from secondary sources. Many of these secondary sources, however, are contradictory or, worse, do not cite the sources upon which their conclusions are based.⁵ Nonetheless, a somewhat reliable picture of Nathan Simson's life can be drawn from the Simson Papers.

Nathan Simson was an Ashkenazic Jew whose origins and early life are open to conjecture. Some claim his roots are tied to Polish Jewry, but it is more likely that his family originated in Holland and Frankfort. The family name was in all likelihood Sampson but was later anglicized to Simson. It is unclear at what point Simson's family left Germany or whether Nathan Simson himself ever actually lived in Holland. He probably found himself in England as a young adult. This is alluded to by the fact that Yiddish and not English was apparently Simson's mother tongue. Simson's clerks kept his books in Yiddish and Simson himself often started accounts in English and later lapsed into Yiddish.⁶ According to the genealogical record as presented by Malcolm H. Stern, Nathan Simson was one of five siblings including four girls—Grace, Rose, Hannah, and Sarah. Grace later married Samuel Plont of Bonn, Rose was married to Miero Kiser of Amsterdam, Hannah wed Joseph Levy, and Sarah's husband, who was the father of Joseph Simson, is unknown.⁷ Four major points of interest can be derived from this family tree of Nathan Simson as presented by Stern. First, no birth or death dates, other than Nathan Simson's death in 1725, are listed. Therefore, it is impossible to know how old Nathan Simson was at any particular juncture. Second, Joseph Simson was related to the Simson family maternally and took the name Simson for reasons unknown. Also, Stern claims that Nathan Simson was married twice but provides no name for the first wife. By contrast, only the second wife—if she was indeed the second wife—Dyfie Simson, is mentioned in any of the Simson Papers. Finally, Stern makes no mention of a Daniel Simson who lived in London and who Marcus believed to be a brother of Nathan Simson and who even did business with Nathan Simson in 1712.⁸

Between 1700 and 1750 many Jews migrated to New York to help further the business interests of their family. Jacob Franks and Rodrigo Benjamin Mendes Pacheco are oft-cited examples. Marcus believed that Moses and Samuel Levy as well as Nathan Simson were sent to America to help further the interest of Joseph Levy, Simson's brother-in-law through his sister Hannah, who was then a well-established merchant in London.⁹

The year of Nathan Simson's arrival in colonial New York is open to question. Secondary sources are replete with contradictions and most mention dates without any accompanying citations. Marcus mentions that Nathan Simson and Moses Levy did business with Stephen DeLancy as early as 1701.¹⁰ No reference of this transaction appears in the Simson Papers, but a receipt written to Simson from DeLancey on July 15, 1703, for £9 s.5 in fulfillment of a bond points to a business relationship between DeLancey and Simson. This receipt along with one other made out to Simson for the sale of rum on September 24, 1703, provide evidence of Simson's possible presence in colonial New York.¹¹ These two receipts do not provide conclusive evidence that Simson had settled in New York by late 1703 (or 1701 based upon Simson's transaction with DeLancey mentioned by Marcus), because it is possible that these activities were carried out through the use of agents. Perhaps this is why Marcus, in his work *Critical Studies in American Jewish History*, states that Simson arrived from London in 1706. Inconsistency arises, however, for in *Studies in American Jewish History: Studies and Addresses* Marcus states that Simson was in New York by 1703. Then again, Marcus points out in *Colonial American Jew* that a small number of Jews made their debuts on the colonial scene as shopkeepers and "there is evidence" that Nathan Simson began his career as a shopkeeper in the Long Island hamlet of Brookhaven in 1705.¹² Besides the obvious contradictions pertaining to Nathan Simson's arrival in New York, if Simson in fact began his career as a shopkeeper in Brookhaven one could call into question Marcus's conclusion that Nathan Simson was sent to New York to further Joseph Levy's business interests. Simson could hardly expect to be of much help to an international merchant such as Joseph Levy from a small Long Island hamlet.

A number of other secondary sources choose dates for Simson's arrival anywhere between 1704 and 1706.¹³ Those that point to the 1706 date, although no source is cited, probably refer to the

Manhattan tax assessment lists of December 6, 1706, that list Nathan Simson as being assessed for just over £5.¹⁴ Purportedly there are primary sources that can confirm his arrival as early as 1704. One source is mentioned by Elvira N. Solis in a 1903 article, which is also mentioned in David De Sola Pool's *Portraits Etched in Stone*. Apparently, Lewis Gomez and Nathan Simson were called to court on three occasions—October 9, 17, and 18, 1704—to clear up a matter regarding Joseph Nunes. A small cargo had arrived after Nunes's death and remained unclaimed upon the ship *New York*. Gomez and Simson attested to the fact that Nunes had told them that he was expecting this cargo and the goods were added to the Nunes estate. The problem with both Solis and Pool is that neither mentions the primary source or location where one might find this case.¹⁵ The more definitive source, then, for the 1704 date of arrival appears in the export ledgers for the port of New York. According to the ledgers, Nathan Simson exported dried goods worth almost £4 on November 17, 1704.¹⁶ Based on this evidence it is safe to conclude that Simson arrived sometime before 1704, although the exact date is open to question.

It is difficult to ascertain precisely what Simson's activities and legal status were upon his arrival in New York. It is possible that Simson did not immediately enter the business world but rather took a position as a clerk. Even so, it was certainly for a very limited period of time and he soon established his own business.¹⁷ His own papers, with perhaps a half dozen exceptions, begin only in August 1713, so even his business activities for this early period are not well documented.¹⁸ In addition, his name does not appear in any of the places where one might expect to find it. For example, on February 19, 1705, a petition was signed by sixty-six of New York's "most prominent" merchants requesting a fair standard of values for foreign coins. A number of Jews, including Joseph Bueno, Abraham de Lucena, and Samuel Levy, signed the petition but Nathan Simson's signature is absent. One could argue that Simson was not by 1705 a "prominent" merchant, but it would be informative had the signature appeared.

This rebuttal does not hold true, however, when one examines the lists of those who received freemanship rights between 1695 and 1712. This list includes many Jews of equal economic standing to Nathan Simson, such as Jacob Franks and Joseph Isaacs, but again Nathan Simson does not appear on these lists.¹⁹ In all likelihood

Simson did not even apply for freemanship rights in the colony, for why would he be refused while so many others were granted such rights? It could be that such rights afforded no practical difference in day to day business activities. But again, the Simson Papers contain a copy of an order issued by "Bolingbroke" in the court of Kessington, Jamaica, on June 15, 1713. The order states that Nathan Simson and Samuel Levy of London and Moses Levy, Moses Michaels, Moses Hart, and Mordecai Nathan of New York were to be considered free denizens of the Kingdom of Great Britain with all rights, privileges, and immunities.²⁰ This document leaves us with several questions. Why would Simson and his colleagues apply for rights through the courts in Jamaica, and why was Simson described as a merchant in London when he had resided in New York for ten years?

Finally, the New York Mayor's Court Minute Books provide an incomplete list of aliens who were made "natural born subjects" between July 12, 1715, and April 3, 1716. Again, Jews like Simon Moses and Abraham Pinto are among those listed but Nathan Simson is not.²¹ The merchants listed on this petition would not be recorded as freemen in New York until 1728, three years after Simson's death.²² One may contend, however, that because the petition granted to Simson through the Jamaican court was effective throughout the British Empire there was no need for Simson to formally request freemanship rights in New York. It should be noted that no documentation exists that suggests that Simson ever attempted to attain full naturalization, even though this was possible after 1715.

The question of how religiously observant were the colonial New York Jews is often asked by scholars of Jewish history. Marcus makes the blanket statement that nearly all Jews in colonial America were observant. Certainly, Simson seems to bear out this conclusion. No later than 1709 Simson shared rooms with Jacob Franks in a kosher boardinghouse run by Moses Hart. Marcus concludes that it was Simson's strict adherence to dietary laws that prompted this arrangement.²³ Correspondence between Moses and Samuel Levy that is found with the Simson Papers uses Hebrew dates and describes family events, upcoming weddings, and so forth in terms of their relationship to Jewish holidays.²⁴ But one can easily question the definition of "observant" even in comparison to the standards of the time. For example, the Simson Papers contain an inventory of Samuel Levy's household goods, probably obtained by Simson in his capacity as executor of Samuel Levy's will. Of all the items listed, none can be

construed as religious articles. In fact, Simson's own will contains no mention of religious articles to be left to his descendants, and only his permanent seat in the Great Synagogue of the High German Jews in Amsterdam, left to his brother-in-law Miero Kiser, attests to the fact that this is the will of a Jew.²⁵

Another interesting point in regard to Simson's religious observance can be drawn from the fact that Simson was elected constable of the South Ward, with Samuel Levy as constable of the North Ward, in 1718. It was not until November 15, 1727, that Jews were exempt from uttering the words "upon the true faith of Christians" when taking an oath in court or for holding public office.²⁶ Inasmuch as Simson was involved in a number of court cases as a result of his business ventures and held public office as well, it is likely that he had to include this phrase in his oath, clearly not the practice of observant Jews even in that period.²⁷ So what of Simson residing in a kosher boardinghouse? Perhaps the rates were reasonable or Simson simply felt more comfortable among Jews. These two possibilities are as likely as any other, including Marcus's claim that Simson adhered strictly to dietary laws.

As mentioned, Simson became sufficiently well known to be elected as constable for the South Ward in 1718. It is unknown whether Simson sought the office or it was thrust upon him. The positions of constable and assessor were practically the only public positions that Jews held in the colonies. It has been suggested that the Jews were chosen because they would more carefully oversee Christian behavior. In essence, these were nondesirable positions forced upon the Jewish community and would explain why Moses Levy and Jacob Franks refused to serve in 1720 despite a £25 fine.²⁸

Over the course of his eighteen-year stay in colonial New York, Simson became part and parcel of the Jewish community. By 1708 he had become well enough established that he was one of four individuals who witnessed the will of Ester Brown; the others were Joseph Bueno, Abraham de Lucena, and Mordecai Gomez. As Simson attained more economic affluence he was looked upon to help those in need in the Jewish community. His papers are littered with notes from the likes of a Mrs. Parker, a Mr. Raisor, and others thanking him for loans.²⁹

It seems that Simson became an important player in colonial politics fairly early on, as evidenced by colonial governor Robert Hutner's reliance on Simson for loans to pay soldiers during Queen

Anne's War.³⁰ Eventually, Simson's political influence stretched beyond the immediate borders of the colony and even went so far as the English Parliament. Shortly after Simson's return to England in 1722, he received two letters from Francis Harison who lived in New York. One was dated November 5, 1722, and the other November 11, 1722. Harison was attempting to attain the office of comptroller of the port of Boston. In the first letter he beseeches both Nathan Simson and Moses Levy to speak on his behalf to members of Parliament and, in tones that were nothing short of pleading, signs off "pray leave no stone unturned." In the second letter Harison asks Nathan Simson and Moses Levy to speak specifically to Lord Westmoreland and perhaps Lord Cantenet in hope that they might procure the appointment for him. He then begs Simson and Levy to try every avenue available and even outlines a number of other possible routes that might lead to success in this matter.³¹ Whether or not Simson and Levy actually executed these requests is unknown. But the fact that Harison felt it was within their means to approach members of Parliament and request a favor shows that Simson must have wielded some influence in political circles.

Despite his rise to affluence in the New York community, Simson still kept ties to his family. It is true that Simson had a ten-year feud with Moses Levy, apparently over some business dealings, but feuding with Moses Levy was not an unusual occurrence. Even Moses' brother Samuel Levy had bitter feelings towards Moses that led to charges of fraud and deceit. Nonetheless, Simson kept in contact with his family in London, so much so that in 1718 he agreed to bring over his twenty-two-year-old nephew Joseph Simson and help establish him in trade. Further, in spite of his feud with Moses Levy he stayed close enough to Samuel Levy to be named executor of his will along with Isaac Levy and Jacob Franks.³²

After eighteen years in New York Simson decided to return to London. Although Simson's age is not known, it can be said with some confidence that he was now an elderly gentleman and wished to spend his final years with his family in London. Almost all letters sent to him during this period (after 1722) contain inquiries as to Simson's health and warnings that he must take good care of himself. These inquiries and warnings had not appeared in his correspondence before 1722;³³ obviously Simson had entered his declining years. Leaving his nephew Joseph to run the business in New York, Simson

returned to London with a fortune valued at approximately £60,000 sterling.³⁴ Simson's correspondence shows that by August 21, 1722, he was already conducting business from London. Though he had left New York, he still remained active in trade until shortly before his death. His papers show that he was still attempting to collect a debt from Robert Robinson of New York as late as May 12, 1725, and he still received his usual business correspondence, as evidenced by a letter from his agents in Jamaica dated May 26, 1725,³⁵ less than six months before his death.

The date of Simson's death can be narrowed down to a three-month period between August 3, 1725, the date of his will, and October 24, 1725, the date the will was probated in London. Simson left a substantial estate and upon his death his stocks alone took in £1,150 per annum.³⁶ Even Jews were subject to the fact that in those times community records were most often kept by the local church, for the will begins "In the name of God . . . I Nathan Simson, of the parish of Saint Dunstan's in East London." In his will Simson divided his assets in the following manner: £50 were set aside for a tombstone; to his eldest sister, Grace Plont, widow of Samuel Plont, who was then of "the city of Bun the resident of the Elector of Collogn near the Rhine in Germany," he left a £10 annuity that would be paid after her death to his wife Dyfie Simson and, upon his wife's death, to his poorest relations. To his wife Dyfie Simson he left all interest earned from his stock in the South Sea Stock Company of Britain, but the stock was to be managed by the executors of the will. Upon her death the interest was to be divided in half and given to "any poor relation . . . in the way of marriage and putting him or her in the world" on an annual basis. Part was to be given to one such individual from his side of the family and the remainder to one from his wife's. This arrangement was to continue indefinitely and, should no relations exist, the interest would be divided among any two poor orphans each year. To Rose Kiser, his sister in Amsterdam, he left a £10 annuity that would be given to his wife upon Rose's death, and upon his wife's death to his wife's poorest relation. He left his seat in the Great Synagogue of the High German Jews in Amsterdam to his brother-in-law, Miero Kiser. Upon Miero Kiser's death, if no other family member would make use of it, the seat was to be sold yearly with the proceeds going to the poor. Simson left his residuary estate to his wife. Dyfie Simson, Benjamin Isaacs, Isaac Levy, and Henry Isaac

were listed as executors and J. Stevens, Manuel Cortino, and Thomas Huett witnessed the will.³⁷

Simson's will leads to several general observations and a number of questions. Beginning with the former, we see that Simson kept to the Jewish tradition of being charitable. Second, names like J. Stevens and Thomas Huett as witness to the will support the contention that the relationship between Jews and non-Jews was amiable. Also, for those who study the status of women in society, it is interesting to note that Dyfie Simson was named as coexecutor. But the questions far outnumber these observations. Two of Simson's sisters, Hannah and Sarah, and his nephew Joseph Simson are not mentioned in the will. It is possible that Hannah and Sarah had already passed on, but it is known that Joseph Simson was alive and had married Rebecca Isaacs in 1722. Being relatively newly wed, one would expect some provision for him. Could it be that they had a falling out, or did Simson simply decide that he had given Joseph enough help?

The will also raises a number of questions in regard to Daniel Simson. Only two notations involving Daniel Simson appear in the Simson Papers. The first is an invoice of an account for the estate of Daniel Simson dated June 2, 1712, that lists a few trunks of textiles valued at £121 s.9. The second notation is a ledger entry under the heading "The Estate of Daniel Simson," and it reads "to the balance of his account transported from ledger A" for £53; a second line reads "to cash paid Joseph Levy" for just over £246.³⁸ Marcus provides no source for his conclusion that Daniel Simson was Nathan Simson's brother. Although it is a likely enough conjecture, it is equally possible that Daniel Simson was a cousin or some other distant relative. This latter conclusion is bolstered by the fact that the relations of Daniel Simson are not mentioned in the will as one might expect had he been a brother. The question holds true of Stern's contention that Simson had an earlier marriage. One might expect some mention of a first wife or her family. Of course, none of this is conclusive evidence that there was no first wife, or that Daniel was not a brother, but it is suggestive.

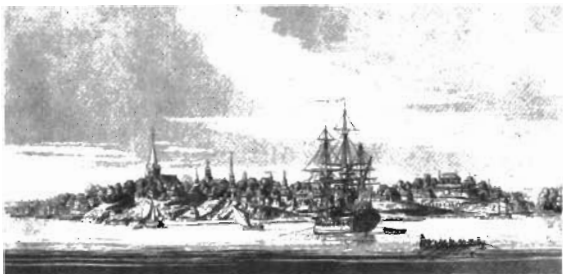
It is unknown how long Dyfie Simson survived after her husband's death, but she did take an active role in continuing her late husband's business enterprises, as evidenced by several items of correspondence contained in the Simson Papers.³⁹ Dyfie Simson was quite well suited to continue her husband's activities; she was fluent

in at least three languages—English, Yiddish, and German—and apparently well educated. A final note in regard to Dyfie Simson: she received a letter from New York dated June 2, 1726, that is worth examining. The letter was from Mary Verplanck, the wife of a former business associate of Nathan Simson. In addition to thanking Mrs. Simson for her gifts of silk and a blouse, she expressed in strong religious terms her condolences to Mrs. Simson upon the passing of her husband. She stated her wishes that "God give you [Dyfie Simson] strength and comfort you in your great grief . . . the best of our days are nothing but trouble and sorrow . . . therefore . . . consider how happy they are that depart of this world . . . God shall not forsake you."⁴⁰ This letter confirms that Jews and non-Jews not only had cordial business relationships but were personally friendly as well.

Nathan Simson apparently chose his executors well. A full two years after Simson's death, on October 17, 1727, two cases were heard in the United States, *Nathan Simson v. Peter Soumans* and *Isaac Levy and Nathan Simson v. Peter Soumans*, that involved issues relevant to the Simson estate. But issues involving the Simson estate extended far beyond 1727. The will provided the background for a landmark English court case that was heard on February 23, 1754. The case was *Isaac v. Defriez* and revolved around the provision in Simson's will that called for annuities to be given to Simson's "poorest relations" upon the death of Grace Plont and Rose Kiser. The court was asked to construe the term "poorest relations." The court held that nephews and nieces were the only ones who could claim benefits from these annuities because they were the only direct relations. The case set the precedent for the definition of "relations" as understood by the courts of England and Ireland. This definition is still valid today and, by the way, was for many years contrary to New York state law that deemed such provisions to be too ambiguous to execute.⁴¹ Interestingly, the *Jewish Chronicle* of September 27, 1907, carried an advertisement by the Board of Guardians for the Relief of Jewish Poor stating that any relatives of Nathan Simson or his wife Dyfie who wished to benefit from the annuities should contact their offices. It is unclear how the organization became the executor of these funds, but it is fascinating to note that the trust existed for almost two hundred years.⁴²

NATHAN SIMSON: A JEWISH MERCHANT

Nathan Simson arrived in New York during the early years of Queen Anne's War (1702–13). The war provided precious business opportunities for many businessmen, a number of them Jews. For example, Abraham de Lucena and his non-Jewish partner Justus Bloch provided supplies to the British army. The Simson Papers provide a good outline of Simson's business activities between the years 1712 and 1725. The period between 1704 and 1712, however, is not included in the papers that have survived and it is difficult to know exactly what his activities were during this period. It seems, however, that during the early years of the war Simson was unable to take advantage of the opportunities that the war provided, at least on the international scale. The import/export records for New York for the period 1703 through 1709 show that Simson exported only one small cargo in 1704. Despite this modest beginning Simson was able to expand his business activities to enormous proportions within ten years of his arrival in New York. The papers show that by 1714–15 Simson was trading with Charleston, Albany, Middlesex County, and Philadelphia. Internationally his business connected to the ports of Jamaica, Barbados, Curacao, London, Amsterdam, and many others.⁴³



Jamaica in the early eighteenth century.
(American Jewish Archives)

Many aspects of trade often taken for granted by modern businesses were absent from the colonial trade structure. Few corporations or permanent business organizations of any kind existed. When a business organization proved necessary, it most often took the form of a partnership. Some partnerships may have lasted for as little as a few weeks while others may have continued for several years, but in either case they were rarely permanent in nature.

Another notable distinction between colonial and modern business was the dual role played by colonial merchants, that is, as both principal and agent. The colonial merchant, in addition to carrying out his own business activities, had the added responsibility

of acting as an agent for his customers, suppliers, and business associates. The role of agent carried with it a number of specific duties. He was required to keep his associates informed of market conditions so that they might adjust their shipments accordingly; he had to receive cargo and deal with customs officials; and he had to sell at the highest attainable price and credit profits to the principal's account or use them in making up a return cargo. In short, the colonial agent was responsible for looking after the principal's interests as if they were his own. If he failed to do so or if he failed to follow instructions, he could be made to absorb any losses or forgo his commission. Commissions were generally between 2 and 3 percent for domestic shipments but could range as high as 5 percent for foreign shipments.

Finally, in colonial America little distinction occurred between the wholesale and retail trade and no specialization existed in any particular line of goods. Merchants generally dealt in any item of the moment that might turn a profit and would sell to any reliable customer, wholesale or retail. The largest specialization as such consisted of dry goods. Even those few merchants who had only retail shops opened, for the most part, "general" stores.⁴⁴

For the period that the Simson Papers do cover, 1712 through 1725, one can form a good description of the methods and activities of large-scale Jewish merchants. Further, the Simson Papers show that Jewish merchants of this period conducted themselves in the same manner as their non-Jewish competitors. In keeping with the custom of the times, Simson rarely entered into partnerships of any kind, and when he did it was usually only for the duration of a specific venture. Over the course of his career Simson found himself in partnership with Jews such as Jacob Franks and Moses Levy as well as non-Jews such as William Walton and Richard Janeway. None of these business relations, however, was permanent or established for a lengthy period. A prominent example of this tendency for partnerships to be transient is found in a partnership formed by Joseph Isaacs, Moses Michaels, and Simson for the express purpose of exporting a one-time shipment of 150 barrels of kosher beef to the Caribbean. Another excellent example is found in a contract between Nathan Simson and Isaac Levy dated December 6, 1722, in which they agreed to ship 70.5 barrels of flour to Jamaica with two-thirds of the proceeds going to Nathan Simson and the remainder to Levy.⁴⁵

Although partnerships were generally temporary, Simson's use of agents abroad was extensive, and once a relationship was established, most agents were used permanently. The Simson Papers are replete with correspondence from Diego Gonzales and Abraham Gonzales, Simson's agents in Jamaica, as well as letters from Richard Janeway and William Walton, his agents (and often partners) in London. The merchant's relationship with his agents was, as mentioned earlier, a complex one whereby the merchant acted both as supplier to foreign ports and as an agent in his own. Merchants would often pay one client at the request of another, lend money to a client's friend, and act as both salesman and purchaser. There are numerous examples of this type of activity in the Simson Papers. Andrew Teller, who was along with Peter Rutger an agent of Simson's in New York after Simson's return to England in 1722, sent Simson a letter dated November 23, 1723. In it Teller confirmed that he had received the bill of lading and an invoice for goods that Simson was to credit to his (Teller's) account, as well as one trunk and one bundle of merchandise to be added to the account of Mr. Van Schelluyne, a merchant in Albany. Hence, Simson acted as an agent in London for his agents in New York.⁴⁶

Despite efforts in good faith by agents and merchants to look after each other's interests, they faced a number of formidable obstacles. Foremost among these was the difficulty in anticipating market fluctuations and communicating these changes to agents overseas. In order to keep abreast of market conditions Simson often requested that Richard Janeway supply him with English newspapers and copies of French, Dutch, and English treaties. Similarly, in a letter dated June 21, 1723, from Andrew Teller to Nathan Simson, then residing in London, Teller requested that Simson send him a copy of the "gazette" so that he could follow the news. Despite these precautions, merchants often had to absorb losses that resulted from the difficulties in communication. At one point Simson found himself in possession of 1,000 barrels of onions in Port Royal, Jamaica, with no buyers because another shipment had arrived first. At times merchants were forced to make decisions based purely upon speculation. For example, Rodrigo Pacheco bought mourning goods upon the death of Queen Caroline in November 1737. He suspected that an official period of mourning would be declared and would extend to the colonies. Pacheco hoped to ship his goods to James Alexander so that they might have a monopoly in the market when the mourning period was

declared. A period of mourning was declared in March 1738, but unfortunately Pacheco's ship was not the first to arrive with the news of the queen's death and, although Pacheco most likely profited from the venture, he did not have the monopoly for which he had hoped.⁴⁷

The difficulty of communicating changes in the market was just one of a variety of problems that merchants faced. The colonial Jewish merchant was constantly affected by changes in the political climate and very often resorted to petitions to request redress for his grievances. Abraham de Lucena and his non-Jewish partner had been granted permission to ship goods to Jamaica in 1713. No sooner did they load their cargo than an embargo was declared as a result of Queen Anne's War. They immediately petitioned to allow the goods to be sent. It is unclear whether the petition was granted but the case serves as a prime example of how political affairs affected the international merchant. Simson was also affected by international affairs. His agent had used a base in South Carolina to conduct business with the Bahamas, but it was a "disastrous venture" due to a Spanish attack in 1721. Again in April 1724 Simson could not collect a debt from Samuel Daffy of Amsterdam because Spanish ships were attacking Dutch ships and the cargo was lost. Similarly, merchants constantly faced heavy losses that resulted from damage to, or spoilage of, goods while en route to their destination. Much of the Simson business correspondence contains examples of this very point. To cite but one example, a letter from Diego Gonzales dated December 3, 1722, mentions that much of the cargo sent via Captain Williams's ship was damaged but he remained hopeful a profit could still be made. In order to reduce their losses merchants would often try to get the duties on damaged goods reduced or eliminated. Such was the subject of petitions made by Lewis Gomez in 1711 and a petition by Abraham de Lucena in March 1716.⁴⁸

Jewish merchants had the added difficulty of contending with taxes levied by the towns in which they resided and that were incumbent upon the Jewish community as a whole. Petitions were brought by the Jewish community of Jamaica in 1715 and 1721, citing a disparity between the amount of trade conducted by the community and the amount of the tax. It is interesting to note that the former petition was brought by, among others, Diego Lewis Gonzales who was Simson's agent in Jamaica.

Jewish merchants, and merchants in general, were constantly

threatened by natural disasters. A petition of August 28, 1712, again brought by the Jewish community of Jamaica, requested a reduction of the yearly tribute due to loss of business that resulted from a recent earthquake and hurricane. In this instance the authorities agreed to a reduction of £250, bringing the total to £750.⁴⁹

Finally, merchants had to be wary of the threat of pirates or the illegal seizure of their ships. On July 21, 1720, Mordecai Gomez and Rodrigo Pacheco petitioned to prosecute Captain John Hickford for illegally seizing their ship. Simson ran afoul of pirates on a number of occasions as well. Most notably, as described by his agents in Jamaica in a letter dated July 26, 1722, the sloop *Mary and Martha* had been taken by pirates. Simson lost his entire shipment of 110 barrels of flour. The agent pointed out to Simson by way of consolation that another who had lost 80 barrels of flour was completely ruined. This incident provides an insight into the extent of Simson's business activities. He could absorb the loss of 110 barrels of flour, a sizable shipment, while others could be ruined by the loss of 80.⁵⁰

Despite these formidable obstacles many Jewish merchants, Simson among them, gained wealth and affluence through international trade. On the whole, Simson relied on the circular mode of trade—that is, West Indian staples and specie to London, textiles and assorted goods to New York, and whatever the market called for back to the West Indies. An examination of Simson's papers will show that, like most merchants of the period, Simson did not deal exclusively in any one product. His records are filled with accounts of sale of everything from Jews' harps and whale bones to snuff and hairpins. Certain goods, it seems, were in demand during the entire period that the papers cover. For example, records of sale for flour, indigo, and meat (both kosher and nonkosher) appear at regular intervals. Other commodities, such as silver, appear prominently during the period between 1721 and 1723 with shipments from Jamaica to London as large as 660 ounces. But entries for silver are almost nonexistent for the periods before and after that time. Besides the obvious remark that Simson supplied goods as they were needed in the market, it would be an impossible task to attempt to categorize the merchandise in which he traded. Many of the invoices list more than forty separate items sent via one shipment. This, coupled with the fact that over the course of his career Simson was engaged in many hundreds of transactions, makes any attempt at systematically

organizing Simson's specific sales and purchases nearly impossible.⁵¹

Aside from the specific commodities in which Simson traded, a few general statements can be made in regard to the way in which Simson conducted his business dealings. One will immediately notice that Simson kept meticulous and accurate records. As can be expected, he paid the going rate of 5 percent to his agents and very often carried insurance on his cargo. Furthermore, Simson conducted an honest trade, paid his import and export duties, and did not deal in contraband. Marcus points out that there is one account that in 1719 Simson smuggled to London three pieces of embroidered silk hidden in a barrel of cocoa; the silk was valued at £21. Given the accuracy of Simson's record keeping, it seems that this was a one-time occurrence and in light of the overall volume of trade Simson conducted it was a minor infraction at best.⁵²

As one might expect, Simson's business ventures led him to turn toward the courts on a number of occasions. Interestingly enough, however, Simson was apparently involved in only ten cases during his career while others, Abraham de Lucena in particular, were involved in three to four times that many.⁵³ It is also worth noting that Simson was called as a defendant in just three cases, that of *Moses Michael v. Nathan Simson* in 1713, *Peter Louis v. Nathan Simson* in 1718, and *Moses Levy v. Isaac Levy, Nathan Simson and Jacob Franks* in 1722.⁵⁴ Finally, of the ten cases in which Simson is cited, three of them—*Nathan Simson and Jacob Franks v. Anne Jackson* in 1720, *Moses Levy v. Isaac Levy, Nathan Simson and Jacob Franks* in 1722, and a case heard in Middlesex County, New Jersey, in 1725—dealt with issues that arose from Simson's position as one of the executors of Samuel Levy's will.⁵⁵ In total, then, Simson found it necessary to turn to the courts for the collection of debts or the redress of grievances just four times during his career.

NATHAN SIMSON AND THE SLAVE TRADE

One of the more interesting facets of Simson's trade activities is his involvement in the slave trade. Generally, Jews of the colonial period had a very limited role in the slave trade. Of the 4,363 slaves brought into New York between 1715 and 1765, Jewish shipowners participated—most often in partnership with non-Jews—in the delivery of 377 slaves, less than 9 percent of the total number of slaves

imported into New York during the period.⁵⁶ For the most part slaves in colonial New York were not a movable commodity because there was little need for them in comparison to Rhode Island and South Carolina. Between 1715 and 1743 the Jews of colonial New York imported fewer than 80 slaves. Of these, Jacob Franks is said to have imported 12 slaves and similar lots were brought in by Pacheco, Gomez, and Levy.⁵⁷ The one notable exception to the pattern in which colonial New York Jews engaged in the slave trade is Nathan Simson. In discussing Simson's role in the slave trade Marcus makes two contradictory statements.

In *Early American Jewry*, Marcus states that Simson and his partners conducted two voyages to Africa, one in 1717 with the ship the *Crown Galley* and the other in 1721 with the ship the *New York Postillion*. These combined voyages led to the importation of 217 slaves, the largest slave cargo brought into New York in the first half of the eighteenth century. In another work entitled *The Colonial American Jew*, published almost twenty years later, Marcus states that Simson imported a one-time shipment of approximately 115 slaves.⁵⁸ Neither the contradiction nor the reason for the later change are mentioned by Marcus, but given the difficulties inherent in dealing with the Simson Papers it is not surprising that there is some confusion.

In the more than 1,000 pages contained in the Simson Papers, only 22 pages have any connection to the topic of slavery. Almost two-thirds of these are bulked together but the remainder are scattered randomly throughout the papers and are easily overlooked. Once all the references to slavery have been compiled, however, it is possible to formulate a reasonably clear picture of Simson's involvement in the slave trade.

Of all the records kept of Simson's business transactions there is only one transaction involving slavery before 1720. On October 27, 1709, Simson, in partnership with Jacob Franks, sold one Negro boy to Rukard Bunke for the sum of £40.⁵⁹ Given the manner in which Simson kept his records it would be unreasonable to conclude that he did not record other transactions concerning slaves. It is safe to say, then, that although Simson was obviously not opposed to selling slaves he did not enter the slave trade in any real way until the end of his career.

It is not surprising that Simson entered the slave trade only late in

his career and then only with partners. Given the risks inherent in the slave trade, a merchant had to be prepared to lose substantial sums of money, and few Jews were in the position to run such risks alone. Simson had three partners—one Jew, Isaac Levy, and two non-Jews, Richard Janeway and William Walton. In truth, these three individuals were also partners with Simson in ownership of the vessel the *Crown Galley*, which was used for a slavery voyage in 1720.⁶⁰ There is an interesting piece of evidence that supports the conclusion that Simson and his partners were extremely uneasy about the voyage.

Sometime before the 1720 departure, Captain Dennis Downing of the *Crown Galley* was given a detailed list of instructions for the trip. In all, eighteen points were enumerated. Besides the usual instructions (procure funds from certain individuals, deliver cargo to others, and so forth), Downing was specifically instructed not to stop or speak “to any commanders of ships or vessels, but only to make the best of your way as speedy as possible you can.” He was told specifically at which ports he may or may not stop to obtain supplies and was forbidden to stop at the Cape of Good Hope. Finally, Downing was to purchase as many young slaves as possible with preference for boys from thirteen to twenty years of age for fear that slaves above that age “would not sell very well.”⁶¹ In addition to the wording of the document that evidences their apprehensiveness, its mere existence—and the fact that it is the only document of its kind among the papers—implies that they considered this an extremely risky venture.

The *Galley* arrived in Madagascar probably sometime in 1720. There Downing sold his cargo for cash and purchased 240 slaves. Unfortunately, the vessel met rough seas and cold weather, which resulted in the death of between 2 and 3 slaves per day.⁶² For reasons that are unclear, the *Crown Galley* first went to Brazil, where it arrived by February 17, 1721. In Brazil, Downing sold 3 slaves, one man and two girls, for a total of £81, and then sailed on to Barbados, arriving by April 17, 1721.⁶³ Upon landing in Barbados, only between 130 and 140 slaves remained and, due to their “deplorable condition,” the voyage came to a halt for just over a week so the slaves could rejuvenate.⁶⁴ From Barbados Downing returned to London, probably to report back to Isaac Levy and Richard Janeway. Downing arrived in London by May 25, 1721, a mere twenty-seven days after he had departed Barbados, and complained that had weather conditions been more agreeable he could have brought 50 to 60 more slaves than the 117 he

did bring.⁶⁵ It is unknown exactly when the *Galley* arrived in New York but an undated receipt specifies that 115 slaves were delivered to Simson; 2 more had apparently died after Downing left for London. It is safe to assume that the ship arrived in New York in either late 1721 or early 1722.⁶⁶

In all, the venture took a little over one year and employed twenty crew members (one of whom, Chaim Harrison, may have been Jewish) at a cost of more than £698 in wages for the crew. In addition, Downing received just over £200 for his services, half the cargo was lost, and the expense of maintaining the remainder neared £200.⁶⁷ By May 31, 1722, the entire cargo had been sold. Eight slaves were sold outside New York; the largest single purchase consisted of 11 slaves and was made by Joseph Read; the rest were sold 1 or 2 at a time. The account of sale lists the sale of 114 slaves for between £40 and £50 each. This does not include 1 slave that Simson himself bought for £44, bringing the total to 115 slaves. The total revenues were £4,577.⁶⁸ It is clear from Simson's purchase that he was not against owning a slave, whom he most likely used as a household servant. His wife also had some minor dealings with slaves in that she sold a slave boy named Crown in June 1726.⁶⁹

It should be noted that this slave voyage was made by the *Crown Galley* and not the *New York Postillion* as Marcus stated. One reason for this error might be that the *Galley* and *Postillion* were the same vessel. In fact, the vessel was first called the *Sloop Anne*, was renamed the *New York Postillion* by 1716, and by October 18, 1720, in a contract between William Walton, Nathan Simson, and Francis Sherman the ship is cited as the "*Crown Galley* formerly called the *Postillion*."⁷⁰ More important is the question: was there a slave voyage to Africa in 1717 involving Simson as Marcus claimed on at least one occasion?

To date, only one piece of hard evidence has been unearthed confirming that there was in fact an earlier slavery venture involving Simson. The New York Naval Office records held in the Public Records Office in London contain a 1717 entry for the *Postillion* owned by William Walton, Richard Janeway, and Nathan Simson carrying a mixed cargo, including 100 slaves, arriving between June 24 and September 27 of that year.⁷¹ Although there is no mention of this 1717 voyage in the Simson Papers, there is an allusion to one. In a letter from Richard Janeway to Nathan Simson dated June 30, 1719, Janeway mentions that he is aware of the charges brought against Simson by

Peter Louis as a result of the Guinea trip and promises to testify that Simson is in the right on the issue.⁷² There is no mention of the reason for the voyage to Africa or Simson's involvement in it, but the case of *Peter Louis v. Nathan Simson* was brought to the New York Mayor's Court on October 28, 1718.

After numerous delays a lengthy deposition was recorded on March 4, 1719, that outlined the following facts: on June 2, 1717, Nathan Simson, part owner of the *New York Postillion* bound for London, Guinea in Africa, and then to return to New York, agreed to hire Peter Louis as foremastman. Upon the ship's arrival in London, Louis was to become second mate and be paid £3 s.4 per month until the ship returned to New York. In addition to these wages Louis would have the privilege of bringing four Negro slaves to New York for his own use and benefit. Upon arriving in Guinea, Louis was not permitted by Captain Downing to place the slaves on board. Louis sued Simson for the profit he might have made as well as the cargo, valued at £150, he had brought to barter for the slaves. Simson stated simply that he never denied Louis the right to transport his slaves aboard the *Postillion*. Simson was found liable, Louis was awarded £50 in damages, and Simson was responsible for all court fees, which amounted to £14 s.13.⁷³ Any further details involving the trip have not yet been discovered in the historical record.

PUBLIC WORSHIP AND THE SIMSON PAPERS

With the arrival of the first group of Jews in 1654 the issue of Jewish public worship needed to be addressed. According to the Charter of Freedoms and Exemptions granted by the Dutch West India Company in 1640, only the Dutch Reformed Church could practice publicly. Dutch Lutherans first made an issue of public worship and gained some concessions. The Quakers followed suit but fared less well; some were arrested and one was tortured for refusing to serve his sentence of two years at hard labor. These events coupled with Peter Stuyvesant's general dislike of Jews resulted in the denial of a Jewish petition for public worship. Still, the first services were probably held in 1654 and certainly by 1655.⁷⁴

The Jews petitioned Governor Dongan in 1685 to be allowed public worship but they were again denied. In 1692 the Frenchman Monsieur Lamothe-Cadillac wrote in his description of New York that

"each sect has its church and freedom of religion." This would imply that the Jews had established a formal congregation by that time. But the statement is drawn into question by the fact that the Catholics, who are known to have been in New York by that time, did not have a church until 1786. What then can be said regarding the accuracy of this statement regarding the Jews? In 1695 the Reverend John Miller sailed to London with maps of New York that he had drawn. En route his ship was captured by the French and Miller threw all his papers overboard. He later reconstructed his maps from memory and listed a Jewish synagogue on Beaver Street with a congregation of twenty families led by Saul Brown.⁷⁵ Between 1697 and 1700 the congregation moved to Mill Street into a house originally owned by John Harpending and later, by 1728, owned by David Provost. In 1728 the congregation purchased a house about one hundred feet west of Harpending's, owned by Cornelius Cooper, and established Shearith Israel.⁷⁶ Some historians, such as Abraham Karp, claim that Shearith Israel might be correct in dating its conception to 1654, but there is no evidence to support this contention. In fact, a congregational constitution was written in 1706, at which point the congregation was most likely called Shearith Jacob; the name Shearith Israel would not be used until 1728.⁷⁷ Neither the minutes of the congregation nor the constitution of 1706 have survived so, although he may have had some hand in its formation, Simson's exact role is unknown.

Nathan Simson was president of the congregation from September 1720 to September 1721. Fortunately, Simson kept the records for the period of his tenure in office and this sixteen-page ledger has found its way into the Simson Papers.⁷⁸ Simson kept a financial record of every member of the congregation and much of the ledger is written in Portuguese. Although Simson was Ashkenazi, in his religious life he was an assimilated Sephardi. Even though by 1720 only fifteen of the thirty-seven paying members of the congregation were Sephardi, the Sephardic ritual was still practiced by the congregation. It should be noted that paying members were generally heads of households so that the congregation in fact numbered between 175 and 200 individuals. They had three paid officials, the hazzan Moses Lopez de Fonseca, the shoet and teacher Benjamin Wolf, and the sexton Vallentine Compenall. The congregational expenditures show that by 1721 they rented the houses of John Harpending and Cornelius Cooper, with the latter either used as a

school or turned over to one of the congregational employees. All these expenses had to be met by the congregation, and because there were no dues they relied entirely upon donations to meet their fixed budget of £82 per year. Only one woman, Rachel Levy, the widow of Samuel Levy, is listed as having made a contribution. When one takes into account other expenditures such as oil for the lamps, servants to clean the synagogue, and so forth, the total cost of maintaining the synagogue reached £128. Simson's record shows that the Levy-Franks-Simson group of Ashkenazim along with the Pacheco-Gonzales group of Sephardim, six members in total, formed the economic backbone of the congregation. Finally, it can be judged from their contributions that aside from these six wealthy members the remaining thirty-one were in the middle or lower middle class. Only three members were on the charity list, the Silvas and one of the Campanall family. It is possible, however, that these were retired congregational servants living off their pensions.

In short, as Marcus notes, there is no real difference in the activities of the community between 1720 and 1728. The Simson Papers allow us to make the statement with some confidence as well as push back our documentation another eight years.⁷⁹

CONCLUSION

The Simson Papers provide a wealth of information for those who study the history of colonial America in general and colonial Jewry in particular. It is hoped this essay has given the reader a sense of Nathan Simson as an individual, from his modest beginnings through his retirement as a well-established merchant and leader in Jewish communal affairs. Given the scale on which Simson conducted his business activities, it would be misleading to suggest that he represents the average colonial Jewish merchant, but it seems safe to say that he conducted his business ventures in much the same way as did any other large-scale merchant of the day. Notably, his involvement in the slave trade was unusual from the perspective of other colonial Jewish merchants, yet his involvement was extremely limited when viewed in light of the slave trade as a whole during the same period.

Clearly much work still needs to be done to investigate how the careers of colonial Jewish merchants, like Simson, intersected with other individuals. For example, no study of the life of Samuel Levy, or

for that matter the Levy family in general, would be complete without the correspondence between Samuel and Moses Levy contained in the papers. While it would be nearly impossible to organize Simson's specific sales, a statistical study of the business ledgers and day book that takes into account factors like the major categories of merchandise traded, which ports were dealt with most often, the size and quantity of shipments, and similar factors would be particularly revealing. Much could be learned in regard to Jewish activity in commerce and such a study might tell us something about the economic condition of the British colonial empire as a whole. Each of the topics mentioned constitutes a project of enormous proportions given the volume and lack of organization of the papers. Perhaps this biographical sketch will prompt other historians to complete the analysis of the Nathan Simson Papers.

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NOTES:

1. It is clear from the numerous citations in Jacob Rader Marcus, *The Colonial American Jew*, 3 vols. (Detroit: Wayne State University Press, 1970), that Marcus did in fact carefully read through the Simson Papers. Marcus's citations, however, are scattered throughout his work and are used to support his broader contentions regarding the Jewish experience in colonial America. To date, no attempt has been made to paint a portrait of Nathan Simson as an individual.

2. Stephen Alexander Fortune, *Merchants and Jews: The Struggle for British West Indian Commerce 1650-1750*, Latin American Monographs, 2d series (Gainesville: University of Florida Press, 1984), 137, 207 n.19. "From the editor's notebooks," *Saint Charles* (1935): 81. Samuel Oppenheim, "Will of Nathan Simson, a Jewish Merchant Before 1722 and a Genealogical Note Concerning Him and Joseph Simson," *Publications of the American Jewish Historical Society* 25 (1917): 87.

3. Jacob Rader Marcus, *Studies in American Jewish History* (Cincinnati: Hebrew Union College Press, 1969), 46.

4. Simson Papers CL6 frame 114. Note: the originals can be found in the Public Record Office in London category 248, C.104/13-14. For the purposes of this essay all citations refer to the microfilm version as produced by the Recordak Corporation and presently in the possession of Dr. Leo Hershkowitz of Queens College of the City University of New York. The microfilm consists of four reels designated CL5 through CL8. Due to the fact that, for the most part, neither the film nor the originals contain page numbers (and where they do there is often more than one page number) the citations here are referred to by frame. A "frame" is any document(s) that fits on one

microfilm screen unless the document is an oversized single page that may have filled as many as three screens but was counted as one frame.

5. For an example of the inconsistencies and lack of citation found in the secondary sources that discuss Simson, see discussion that follows and is accompanied by notes 10–16 (discussing the date of Simson's arrival in New York).

6. Miriam K. Freund, *Jewish Merchants in Colonial America: Their Achievements and Their Contributions to the Development of America* (New York, 1939), 41. Marcus, *Colonial American Jew*, 2:520 and 3:1184. Marcus, *Studies*, 45. Jacob Rader Marcus, *Early American Jewry: The Jews of New York, New England and Canada 1649–1749*, vol. 1 (New York: Jewish Publication Society, 1951), 163.

7. Malcolm H. Stern, *First American Jewish Families: 600 Genealogies 1654–1988*, 3d ed. (Baltimore: Ottenheimer Publishers, 1991), 272.

8. Another major problem with Stern is that, for the Simson entry, he relies completely on secondary sources; Marcus, *Colonial American Jew*, 2:587. This would have to be early 1712. For a further discussion of Daniel Simson see text below accompanying note 38.

9. *Ibid.*, 1: 279.

10. *Ibid.*, 3:1430 n. 23. Marcus mentions in this same note, citing Leo Hershkowitz, that Jacob Franks probably arrived in 1708. The Early Tax Assessment Lists of Manhattan, vol. 2, December 6, 1706 (New York County Clerk's Office, 31 Chambers Street, New York City), list a Jacob Franks living in the North Ward as being assessed for just over £5. This would push back Franks's date of arrival at least two years.

11. Simson Papers CL8 frames 85 and 90.

12. Jacob Rader Marcus, *Critical Studies in American Jewish History: Selected Articles from the American Jewish Archives* (Cincinnati: American Jewish Archives, 1971), 26. *Idem*, *Studies*, 45 n. 6. *Idem*, *Colonial American Jew*, 2:559.

13. Freund, *Jewish Merchants*, 36. Erna Drucker, "Jewish Settlers in New Amsterdam and Early New York 1654–1825: A Selected Annotated Guide to Source Material" (master's research paper, Queens College of the City University of New York, 1984), 50.

14. Early Tax Assessment Lists of Manhattan, vol. 2, entry for the Dock Ward of December 6, 1706. This entry also attests to Simson's modest beginnings. His assessment of just over £5 is one of the lowest in a ward where several assessments were well over £100.

15. Elvira N. Solis, "Note on Isaac Gomez and Lewis Moses Gomez, From an Old Family Record," *Publications of the American Jewish Historical Society* 2 (1903): 142. David De Sola Pool, *Portraits Etched in Stone: Early Jewish Settlement 1682–1831* (New York: Columbia University Press, 1952), 190. Having carefully inspected every entry in the Mayor's Court Minute Books made between 1695 and 1725, this researcher can state with confidence that this case did not appear before the Mayor's Court. It is possible, although unlikely, that it did appear before one of the other colonial New York courts.

16. Julius M. Bloch and Leo Hershkowitz, eds., *An Account of Her Majesty's Revenue in the Province of New York 1701–1709* (Ridgewood, 1966), 141.

17. Marcus, *Colonial American Jew*, 1:308.

18. Simson Papers CL5 frame 34.

19. *Documents Relative to the Colonial History of the State of New York* (Albany, N.Y.:

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- Weed, Parsons, 1853–57), vol. 4: 1133–35. Max J. Kohler, "Civil Status of Jews in Colonial New York," *Publications of the American Jewish Historical Society* 5 (1898): 101.
20. Simson Papers CL8 frame 113.
21. Mayor's Court Minute Books, May 24, 1715–April 29, 1718, New York County Clerk's Office, 31 Chambers Street, New York City, 360–63.
22. Leo Hershkowitz, "Migration and Settlement," *Transactions of the Jewish Historical Society of England* (1971): 105.
23. Marcus, *Colonial American Jew*, 2: 936, 997.
24. Simson Papers CL6 frames 1–50.
25. Simson Papers CL5 frame 226. Oppenheim, "Will of Nathan Simson," 89.
26. David de Sola Pool, *An Old Faith in the New World: Portrait of Shearith Israel, 1654–1954* (New York: Columbia University Press, 1955), 315–16. Simon W. Rosendale, "An Act Allowing Naturalization of Jews in the Colonies," *Publications of the American Jewish Historical Society* 1 (1892): 93.
27. With respect to Simson's appointment as constable of the South Ward, however, it is possible that the colonial authorities could be persuaded to omit the phrase if they anticipated a refusal to serve in what was viewed to be a burdensome office. See text below accompanying note 28.
28. Hershkowitz, "Migration and Settlement," 103 n. 4.
29. Leo Hershkowitz, *Wills of Early New York Jews 1704–1799*, Studies in American Jewish History, no. 4 (New York: American Jewish Historical Society, 1967), 12. Simson Papers CL5 frames 59 and 86.
30. Marcus, *Colonial American Jew*, 2:660.
31. Simson Papers CL5 frames 190–91 and 235–39.
32. Marcus, *Colonial American Jew*, 2: 780; Hershkowitz, *Wills*, 27; Marcus, *Early American Jewry*, 163. Lee M. Friedman, "Wills of Early Jewish Settlers in New York," *Publications of the American Jewish Historical Society* 23 (1915): 150. Oppenheim, "Will of Nathan Simson," 87 n. 1. A photocopy of Samuel Levy's will probated in New York appears in Hershkowitz, *Wills*, 32, and clearly names Nathan Simson as executor.
33. For examples see Simson Papers CL5 frames 27, 50–52, and 154.
34. Marcus, *Early American Jewry*, 163; idem, *Colonial American Jew*, 2: 824.
35. Simson Papers CL5 frames 331–41 and 50–52.
36. Marcus, *Colonial American Jew*, 2:1529 n. 29.
37. Leo Hershkowitz, as a result of the research he conducted for his work *Wills of Early New York Jews 1704–1799*, attests to the fact that Simson's will was never probated in New York. Interestingly, in a letter to Mrs. Simson dated May 19, 1726, Diego Gonzales and Abraham Gonzales request that a copy of the will be sent to them in Kingston, Jamaica. It is unknown whether or not the will was sent or whether it was ever probated in Jamaican courts. See Simson Papers CL8 frame 93. Marcus, *Colonial American Jew*, 2: 1529 n. 29. Oppenheim, "Will of Nathan Simson," 87–91.
38. Simson Papers CL8 frame 131 and CL7 section C frame 25.
39. For examples of the correspondence see Simson Papers CL6 frames 60–66 and CL8 frames 28, 93, 100, 104, and 110.
40. Simson Papers CL6 frame 56 and CL8 frame 1.
41. In 1938 the New York state legislature codified the predecessor to the current Estate's Powers and Trusts Law sections 1-2.5 and 2-1.1, which provide that the term next of kin or words of similar import are to be interpreted as referring to those who would take under the intestacy statute.

42. George J. Miller, "James Alexander and the Jews, Especially Israel Emanuel," *American Jewish Historical Society Publications* 35 (1939): 182. Albert M. Friedenberg, "The Simson Trust," *Publications of the American Jewish Historical Society* 28 (1922): 246–48. Legal scholars will note that the Simson Trust should have terminated within the period set by the common law rule against perpetuities, that is, after the death of all beneficiaries under Simson's will alive at Simson's death plus twenty-one years. It is possible, however, that the Simson Trust provisions fell within what is now known as the "charitable disposition" exception, although it is unclear when this exception developed at common law and whether it was applied as early as 1725. See Warren's *Heaton on the Surrogates' Court—Sixth Edition Revised* (New York: Mathew Bender, 1999), section 208.03[5][b].

43. Jacob R. Marcus, *American Jewish Documents: Eighteenth Century; Primarily Hitherto Unpublished Manuscripts* (Cincinnati: Hebrew Union College Press, 1959), 311. Bloch and Hershkowitz, *Her Majesty's Revenue*, 141. Simson Papers CL7 second book frames 1–100. As mentioned earlier, by the end of the war Simson was helping support the troops through loans to the colonial governor.

44. Virginia D. Harrington, *The New York Merchant on the Eve of the Revolution* (New York: Columbia University Press, 1935), 19, 48–49, 55–62, 69–71.

45. Marcus, *Colonial American Jew*, 2:591, 594. Simson Papers CL5 frame 43.

46. Simson Papers CL8 frame 3.

47. Marcus, *Colonial American Jew*, 3:1519 n.14, 774–75. Simson Papers CL8 frame 10. Hershkowitz, "Migration and Settlement," 109–10.

48. Simson Papers CL5 frames 55 and 37. Marcus, *Colonial American Jew*, 2:625; and idem, *Documents*, 311–13.

49. George Fortunatas Judah, "Jewish Tribute in Jamaica," *Publications of the American Jewish Historical Society* 18 (1909): 153.

50. Max J. Kohler, "Phases of Jewish Life before 1800," *Publications of the American Jewish Historical Society* 2 (1894): 81. Simson Papers CL5 frame 77.

51. Marcus, *Colonial American Jew*, 2: 637. For an example of silver purchases see Simson Papers CL5 frames 44–46. For an example of the invoices see Simson Papers CL5 frame 9.

52. Simson Papers CL5 frame 160. Marcus, *Colonial American Jew*, 2:790.

53. Mayor's Court Minute Books April 23, 1695–August 17, 1723.

54. Mayor's Court Minute Books November 28, 1710– May 17, 1715, 343, and May 8, 1718–June 14, 1720, 54. Hershkowitz, *Wills*, 27 n. 1.

55. Mayor's Court Minute Books June 21, 1720–August 13, 1723, 56. George J. Miller, "Early Jews in Middlesex County New Jersey," *Publications of the American Jewish Historical Society* 23 (1915): 253.

56. In the wake of the publication of *The Secret Relationship between Blacks and Jews* (Chicago: Historical Research Department of the Nation of Islam, 1991), there has arisen a renewed interest in assessing the scope of Jewish involvement in the slave trade. For a detailed discussion of the role of Jews in the slave trade within the British Empire see Eli Faber, *Jews, Slaves and the Slave Trade: Setting the Record Straight* (New York: New York University Press, 1998), 132. For a discussion of the Jewish involvement in the slave trade both within and outside the British Empire see Saul S. Friedman, *Jews and the American Slave Trade* (New Brunswick, N.J.: Transaction Publishers, 1998).

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57. Marcus, *Early American Jewry*, 64.
58. Marcus, *Colonial American Jew*, 2: 674.
59. Simson Papers CL8 frame 81.
60. Simson Papers CL5 frames 20–21 and 184.
61. Simson Papers CL5 frame 246.
62. Simson Papers CL5 frames 22 and 18.
63. Simson Papers CL5 frames 16 and 9.
64. Simson Papers CL5 frames 22 and 7.
65. Simson Papers CL5 frame 18.
66. Simson Papers CL5 frames 13 and 17.
67. Simson Papers CL5 frames 13 and 14. Frame 14 of this reel contains an account of wages paid to the crew of the *Crown Galley*. In the name Chaim Harrison it is possible to call into question the presence of the “i” in the first name “Chaim.”
68. Simson Papers CL7 frame 249 and CL8 frames 70–72.
69. Simson Papers CL8 frame 107.
70. Simson Papers CL8 frames 35–69 and CL5 frame 184.
71. Faber, *Jews, Slaves and the Slave Trade*, 323 n. 9.
72. Simson Papers CL6 frame 94.
73. Mayor’s Court Minute Books, see p. 54 for the first mention of the case and pp. 138–40 for the deposition.
74. Abram V. Goodman, *American Overture: Jewish Rights in Colonial Times* (Philadelphia: Jewish Publication Society, 1947), 70–73. Marcus, *Studies*, 44.
75. Goodman, *Overture*, 102–03.
76. David De Sola Pool, *The Mill Street Synagogue 1730–1817 of the Congregation Shearith Israel* (New York: Columbia University Press, 1930), 15–17. For an excellent discussion of the exact date the congregation was founded and its location see Albion Morris Dyer, “Points in the First Chapter of New York Jewish History,” *Publications of the American Jewish Historical Society* 3 (1895): 41–60, the introduction to the “Shearith Israel Minute Books from 1728 onward” printed in the *Publications of the American Jewish Historical Society* 21 (1913), and Leo Hershkowitz, “The Mill Street Synagogue Reconsidered,” *American Jewish Historical Quarterly* 53 (June 1964).
77. Jack Wertheimer, ed., *The American Synagogue: A Sanctuary Transformed* (New York: Cambridge University Press, 1987), 1; Marcus, *Studies*, 44.
78. Marcus, *Colonial American Jew*, 2: 868; idem, *Studies*, 47.
79. Marcus, *Studies*, 46–53.